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January 24, 2008

Via Fax and ECF

Honorable Charles P. Sifton
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, NY 11201

Re: United States v. Gammarano et. al. 06 Cr. 72 (CPS)

Dear Judge Sifton:

On the whole, we believe that in its letter dated January 18, 2008 the government accurately set forth the relevant facts at issue. Given that the government has chosen with good reason not to attempt to prove any relevant conduct, there is nothing for us to address in that regard. Thus, the parties evidently agree that the conduct and Guidelines calculations specified in the plea agreement accurately reflect the culpability of the defendants.

Respectfully,

Seth Ginsberg

cc: All Counsel (via ECF)